1	D. EDWARD HAYS, #162507	
2	ehays@marshackhays.com AARON E. DE LEEST, #216832	FILED & ENTERED
3	adeleest@marshackhays.com BRADFORD N. BARNHARDT, #328705	
4	bbarnhardt@marshackhays.com MARSHACK HAYS WOOD LLP	AUG 21 2025
5	870 Roosevelt Irvine, California 92620	CLERK U.S. BANKRUPTCY COURT
6	Telephone: (949) 333-7777 Facsimile: (949) 333-7778	Central District of California BY deramus DEPUTY CLERK
7	General Counsel for Richard A. Marshack, Liquidating Trustee of the LPG Liquidation Trust	
8	UNITED STATES BANKRUPTCY COURT	
9	CENTRAL DISTRICT OF CALIFORNIA – SANTA ANA	
10	In re	Case No. 8:23-bk-10571-SC
11	THE LITIGATION PRACTICE GROUP P.C.,	Chapter 11
12	Debtor.	ORDER GRANTING TRUSTEE'S
13		MOTION OBJECTING TO ALLEGED PRIORITY TAX CLAIM NO. 101054-1
14		FILED BY SAMUEL T. JONES
15 16		Claimant Claim No. Samuel T. Jones 101054-1
17		Hearing
18		Date: July 30, 2025 Time: 1:30 p.m.
19		Ctrm: 5C - ViaZoom Place: 411 West Fourth Street
20		Santa Ana, CA 92701
21		
22	The Court has read and considered the Motion Objecting to Alleged Priority Tax Claim No.	
23	101054-1 Filed by Samuel T. Jones ("Motion") of Richard A. Marshack, in his capacity as	
	Liquidating Trustee of the LPG Liquidation Trust ("Trustee"), filed on May 30, 2025, as Dk. No.	
25	2434. Prior to the hearing on the Motion scheduled for July 16, 2025, at 1:30 p.m., the Court	
26	published a tentative ruling to grant the Motion and excuse appearances.	
27	For the reasons set forth in the Motion, the Court has found good cause to grant the Motion.	
28	///	

1 IT IS ORDERED: 2 The Motion is granted in its entirety. 3 2. Claim No. 101054-1, filed by Samuel T. Jones in the amount of \$10,250.00, is disallowed as an 11 U.S.C. § 507(a)(8) priority claim and is reclassified as a general unsecured 5 claim. 6 3. The Trustee reserves all rights with respect to the claim herein, and nothing in this Order shall be considered a waiver of rights or defenses, election of remedies, or any other 8 concession, and such claim remains subject to any objection as to the amounts or merits. 9 ### 10 11 12 13 14 15 16 17 18 19 20 4937-2314-6843, v. 1 21 22 23 Date: August 21, 2025 Scott C. Clarkson 24 United States Bankruptcy Judge 25 26 27 28